

WAUKESHA COUNTY, WISCONSIN  
COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS  
AND DISCRETELY PRESENTED COMPONENT UNITS  
DECEMBER 31, 2001

Assets and other debits	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets:				
Cash and investments	\$ 41,486,009	\$ 9,501,194	\$ 3,528,774	\$ 27,938,647
Receivables:				
Delinquent property taxes	6,026,984			
Property taxes levied for ensuing year's budget	42,210,767	17,831,486	10,813,062	4,971,588
Taxes levied for other governments	6,363,365			
Accrued interest	688,372			
Accounts	751,684	4,078,912		
Total receivables - net	56,041,172	21,910,398	10,813,062	4,971,588
Due from other governments	2,267,833	8,431,088		51,675
Due from other funds	908,060			
Prepaid items		14,980		
Inventories		485,919		
Advance to other funds	8,996,756			
Restricted cash and investments				
Deposit in WMMIC				
Long term receivable from municipalities				
Land				
Buildings				
Improvements other than buildings				
Machinery and equipment				
Vehicles				
Construction in progress				
Accumulated depreciation				
Other debits:				
Amount available in governmental funds				
Amount to be provided for retirement of general long-term debt				
Amount to be provided for compensated absences				
Amount to be provided for retiree health insurance				
Total assets and other debits	<u>\$ 109,699,830</u>	<u>\$ 40,343,579</u>	<u>\$ 14,341,836</u>	<u>\$ 32,961,910</u>

See notes to financial statements.

WAUKESHA COUNTY, WISCONSIN  
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DECEMBER 31, 2001

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		Reporting Entity
\$ 14,004,701	\$ 12,565,321	\$ 26,879,614	\$	\$	\$ 135,904,260	\$ 588,876	\$ 136,493,136
					6,026,984		6,026,984
595,553	1,135,000				77,557,456		77,557,456
					6,363,365		6,363,365
					688,372	2,214	690,586
218,009	488,648				5,537,253	96,256	5,633,509
813,562	1,623,648				96,173,430	98,470	96,271,900
294,309	349,006	2,373			11,396,284		11,396,284
					908,060	186,843	1,094,903
614	33,828				49,422	1,517	50,939
67,140	260,129				813,188		813,188
461,609	500,000				9,958,365		9,958,365
	262,571				262,571		262,571
	2,459,264				2,459,264		2,459,264
4,802,629					4,802,629		4,802,629
10,288,747			12,235,353		22,524,100		22,524,100
18,461,081	4,125,962		87,068,606		109,655,649		109,655,649
18,105,600	22,089		9,957,961		28,085,650		28,085,650
6,538,865	8,093,686		18,315,160		32,947,711	13,067	32,960,778
195,910	9,762,661		2,098,715		12,057,286		12,057,286
188,012			5,125,105		5,313,117		5,313,117
(11,797,209)	(8,615,230)				(20,412,439)	(13,067)	(20,425,506)
				3,528,774	3,528,774		3,528,774
				55,401,226	55,401,226		55,401,226
				3,470,457	3,470,457		3,470,457
				99,898	99,898		99,898
<u>\$ 62,425,570</u>	<u>\$ 31,442,935</u>	<u>\$ 26,881,987</u>	<u>\$ 134,800,900</u>	<u>\$ 62,500,355</u>	<u>\$ 515,398,902</u>	<u>\$ 875,706</u>	<u>\$ 516,274,608</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN  
COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS  
AND DISCRETELY PRESENTED COMPONENT UNITS  
DECEMBER 31, 2001

Liabilities, equity and other credits	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities:				
Vouchers payable	\$ 4,697,951	\$ 5,660,600	\$	\$ 834,288
Accrued compensation	3,371,670	30,744		
Other liabilities	26,607	587,983		
Due to other governments	7,026,492	79,577		
Due to other funds		908,060		
Deferred property tax revenue	42,920,136	17,831,486	10,813,062	4,971,588
Other deferred revenue	889,012	4,605,521		425
Advance from other funds	500,000			
Claims payable	585,336			
General obligation promissory notes				
Compensated absences				
Total Liabilities	<u>60,017,204</u>	<u>29,703,971</u>	<u>10,813,062</u>	<u>5,806,301</u>
Equity and other credits:				
Contributed capital				
Investment in general fixed assets				
Retained earnings:				
Reserved for self-insured losses				
Unreserved				
Fund Balances:				
Reserved for debt service			3,528,774	
Reserved for trust purposes				
Reserved for capital projects				20,300,590
Reserved for prepaid items		14,980		
Reserved for inventories		485,919		
Reserved for non-current interfunds	9,904,816			
Reserved for delinquent property taxes	5,317,615			
Reserved for subsequent year's expenditures	5,995,484	4,639,295		
Unreserved:				
Designated for subsequent year's expenditures	7,912,225	984,020		
Designated for capital projects				6,855,019
Undesignated	20,552,486	4,515,394		
Total equity and other credits	<u>49,682,626</u>	<u>10,639,608</u>	<u>3,528,774</u>	<u>27,155,609</u>
Total liabilities, equity and other credits	<u>\$ 109,699,830</u>	<u>\$ 40,343,579</u>	<u>\$ 14,341,836</u>	<u>\$ 32,961,910</u>

See notes to financial statements.

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Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		Reporting Entity
\$ 201,928	\$ 577,809	\$	\$	\$	\$ 11,972,576	\$ 57,673	\$ 12,030,249
54,828	106,787				3,564,029	2,628	3,566,657
45,288	79,268	4,654,867			5,394,013	87,284	5,481,297
	21,923	22,074,966			29,202,958		29,202,958
					908,060	186,843	1,094,903
595,553	1,135,000				78,266,825		78,266,825
499,503					5,994,461		5,994,461
8,777,094	681,271				9,958,365		9,958,365
	1,641,330				2,226,666		2,226,666
				58,930,000	58,930,000		58,930,000
				3,570,355	3,570,355		3,570,355
<u>10,174,194</u>	<u>4,243,388</u>	<u>26,729,833</u>		<u>62,500,355</u>	<u>209,988,308</u>	<u>334,428</u>	<u>210,322,736</u>
23,578,771	9,149,949				32,728,720		32,728,720
			134,800,900		134,800,900		134,800,900
	5,848,561				5,848,561		5,848,561
28,672,605	12,201,037				40,873,642	541,278	41,414,920
					3,528,774		3,528,774
		152,154			152,154		152,154
					20,300,590		20,300,590
					14,980		14,980
					485,919		485,919
					9,904,816		9,904,816
					5,317,615		5,317,615
					10,634,779		10,634,779
					8,896,245		8,896,245
					6,855,019		6,855,019
					25,067,880		25,067,880
<u>52,251,376</u>	<u>27,199,547</u>	<u>152,154</u>	<u>134,800,900</u>		<u>305,410,594</u>	<u>541,278</u>	<u>305,951,872</u>
<u>\$ 62,425,570</u>	<u>\$ 31,442,935</u>	<u>\$ 26,881,987</u>	<u>\$ 134,800,900</u>	<u>\$ 62,500,355</u>	<u>\$ 515,398,902</u>	<u>\$ 875,706</u>	<u>\$ 516,274,608</u>

(CONCLUDED)